

Message Text

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PAGE 01 MOSCOW 12348 011650Z
ACTION EUR-12

INFO OCT-01 ISO-00 EB-08 L-03 TRSE-00 OPIC-03 STR-07
CIAE-00 INR-10 NSAE-00 /044 W
-----038250 011700Z /43
P 011639Z JUN 78
FM AMEMBASSY MOSCOW
TO SECSTATE WASHDC PRIORITY 2444
USDOC WASHDC

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DEPARTMENT PASS TREASURY

E.O.11652:N/A
TAGS: EEW, EGEN, ETRD, UR
SUBJECT: NEW SOVIET TAXATION DECREE

REF: MOSCOW 12235

1. EMBASSY HAS OBTAINED COPY OF THE DECREE OF THE
PRESIDIUM OF THE SUPREME SOVIET OF THE USSR (#313, MAY 12,
1978) ENTITLED "CONCERNING THE INCOME TAX ON FOREIGN
JURIDICAL AND PHYSICAL PERSONS" AS PUBLISHED IN
VEDOMOSTI VERKHOVNOGA SOVETA, MAY 17. DECREE CONTAINS 14
PARAGRAPHS AND GOES INTO FAR GREATER DETAIL THAN DOCUMENT
CITED IN REFTEL, INCLUDING A BROAD DEFINITION OF INCOME OF
FOREIGN JURIDICAL PERSONS AND THEIR REPRESENTATIONS, AS
WELL AS OF FOREIGN PHYSICAL PERSONS.

2. WE ARE INFORMED THAT GERMAN EMBASSY WILL BE MEETING
JUNE 2 WITH DEPUTY MINISTER OF FINANCE MASLENNIKOV TO
DISCUSS NEW DECREE (GERMANS DO NOT YET HAVE A TREATY ON
DOUBLE TAXATION BUT SAY THEIR INTEREST IN ONE HAS NOW
BECOME GREATER). MINISTRY OF FOREIGN TRADE HAS ALSO
RECOMMENDED THAT WE RAISE SUBJECT WITH MINISTRY OF FINANCE,
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AND WE PLAN TO DO SO.

3. WE WILL PROVIDE TRANSLATION OF NEW DECREE BY SEPTTEL.
MATLOCK

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: LAW, TAXES, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 01 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978MOSCOW12348
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Document Unique ID: 00
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Expiration:
Film Number: D780229-0962
Format: TEL
From: MOSCOW
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197806107/aaaadogv.tel
Line Count: 59
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 88d4417d-c288-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 MOSCOW 12235
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
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Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
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Review Withdrawn Fields: n/a
SAS ID: 2161645
Secure: OPEN
Status: NATIVE
Subject: NEW SOVIET TAXATION DECREE
TAGS: EEWT, EGEN, ETRD, UR
To: STATE COM
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/88d4417d-c288-dd11-92da-001cc4696bcc
Review Markings:
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